AL.2.2006-146
NO ILL
c.2

APPENDIX I

# 2005
# ALBERTA
# FARM LAND ASSESSMENT
# MINISTER'S GUIDELINES

ALBERTA MUNICIPAL AFFAIRS

Alberta

ALBERTA

Copyright of the Statutes and Regulations, whether in print or electronic format, belongs to the Province of Alberta. No person may reproduce copies of Alberta Statutes and Regulations for any purpose without the prior consent of the Alberta Queen's Printer.

The official Statutes and Regulations should be consulted for all purposes of interpreting and applying the law.

Official copies of Alberta legislation are available in print and electronic format from:

Alberta Queen's Printer, Edmonton
Main Floor, Park Plaza
10611 – 98 Avenue, Edmonton, Alberta T5K 2P7
Phone: (780) 427-4952 Fax: (780) 452-0668

Digitized by the Internet Archive
in 2017 with funding from
University of Alberta Libraries

https://archive.org/details/albertafarmlanda00albe

ALBERTA
MINISTER OF MUNICIPAL AFFAIRS

*Office of the Minister*
*MLA, Medicine Hat*

MINISTERIAL ORDER NO. L:158/05

I, Rob Renner, Minister of Municipal Affairs, pursuant to sections 4(2), 7(2), 8(2), and 9(2) of the Matters Relating to Assessment and Taxation Regulation (AR 220/2004) make the following order:

- The 2005 Alberta Farm Land Assessment Minister's Guidelines,
- The 2005 Alberta Linear Property Assessment Minister's Guidelines,
- The 2005 Alberta Machinery and Equipment Assessment Minister's Guidelines,
- The 2005 Alberta Railway Assessment Minister's Guidelines, and
- The 2005 Construction Cost Reporting Guide,

as set out in the attached consolidated document, are established and become effective for the 2006 and subsequent taxation years.

This Ministerial Order rescinds Ministerial Order No. L:010/05 upon this Ministerial Order coming into force and effect.

Dated at Edmonton, Alberta, this 19 day of December, 2005.

Rob Renner
Minister of Municipal Affairs

Alberta Centennial

227 Legislature Building, Edmonton, Alberta, Canada T5K 2B6 Telephone 780/427-3744, Fax 780/422-9550
620 - 3 Street, S.E., Medicine Hat, Alberta, Canada T1A 0H5 Telephone 403/527-5622, Fax 403/527-5112

# TABLE OF CONTENTS

## 2005 ALBERTA FARM LAND ASSESSMENT MINISTER'S GUIDELINES


1.000 DEFINITIONS AND EXPLANATORY NOTES ..... 1

1.001 DEFINITIONS ..... 1

1.002 CALCULATION OF AGRICULTURAL USE VALUE ..... 1

2.000 SCHEDULE A ..... 2

2.001 AGRICULTURAL USE VALUE BASE RATE ..... 2

3.000 SCHEDULE B ..... 2

3.001 ASSESSMENT YEAR MODIFIER ..... 2

4.000 SCHEDULE C ..... 2

4.001 FINAL RATING FACTOR ..... 2

5.000 SCHEDULE D ..... 2

5.001 FARM SERVICE CENTRE RATING FACTOR ..... 2

# 1.000 DEFINITIONS AND EXPLANATORY NOTES

## 1.001 DEFINITIONS

In the *2005 Alberta Farm Land Assessment Minister's Guidelines*,

(a) ***Act*** means the *Municipal Government Act* (RSA 2000 Ch.M-26);

(b) ***agricultural use value*** has the meaning given to it in the Regulation;

(c) ***assessment year*** has the meaning given to it in the Regulation;

(d) ***assessment year modifier*** means the factor which is applied to the value of land used for farming operations in order to determine its value in the assessment year;

(e) ***assessor*** has the meaning given to it in the Act;

(f) ***farming operations*** has the meaning given to it in the Regulation;

(g) ***field*** means a separately valued area within a parcel of land that is used for farming operations;

(h) ***regulation*** means the *Matters Relating To Assessment and Taxation Regulation* (AR 220/2004).

## 1.002 CALCULATION OF AGRICULTURAL USE VALUE

The agricultural use value of land used for farming operations shall be calculated by:

(a) selecting the agricultural use value base rate from the table in Schedule A of the *2005 Alberta Farm Land Assessment Minister's Guidelines* to establish the property's agricultural use value base rate;

(b) multiplying the agricultural use value base rate by the appropriate Assessment Year Modifier prescribed in Schedule B of the *2005 Alberta Farm Land Assessment Minister's Guidelines* to determine the agricultural use value base rate per acre for the assessment year;

(c) multiplying the agricultural use value base rate per acre, as determined in 1.002(b), by a Final Rating Factor prescribed in Schedule C of the *2005 Alberta Farm Land Assessment Minister's Guidelines* to determine the agricultural use value per acre for the field;

(d) multiplying the agricultural use value per acre for the field, as determined in (c), by the number of acres in each field to determine the agricultural use value of the field;

(e) adding together the agricultural use value for each field to determine the agricultural use value of the parcel;

(f) multiplying the agricultural use value of the parcel by the Farm Service Centre Rating factor prescribed in Schedule D of the *2005 Alberta Farm Land Assessment Minister's Guidelines*.

## 2.000 SCHEDULE A

### 2.001 AGRICULTURAL USE VALUE BASE RATE

| | Dry Arable Land | Dry Pasture Land | Irrigated Arable Land | Woodlot |
|---|---|---|---|---|
| Base Rate | 350 | 350 | 450 | 135 |

## 3.000 SCHEDULE B

### 3.001 ASSESSMENT YEAR MODIFIER

| Assessment Year | Dry Arable Modifier | Dry Pasture Modifier | Irrigated Arable Modifier | Woodlot |
|---|---|---|---|---|
| 2005 | 1.00 | 1.00 | 1.03 | 1.00 |

## 4.000 SCHEDULE C

### 4.001 FINAL RATING FACTOR

The Final Rating Factors for dry arable land, dry pasture land and irrigated arable land are contained in Schedule 7 of the *1984 Alberta Assessment Manual.* The Final Rating Factors for Woodlot are contained in *Schedule 8: The Woodlot Assessment Manual.*

## 5.000 SCHEDULE D

### 5.001 FARM SERVICE CENTRE RATING FACTOR

The Farm Service Centre Rating factors are contained in Schedule 7, section 7.060.500 of the *1984 Alberta Assessment Manual.*

**2005 Alberta Farm Land Assessment Minister's Guidelines**

**ISBN 0-7785-4209-2**